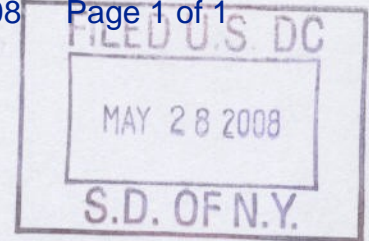


UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK



-----X
In the matter of

BEST PAYPHONES, INC.,

Debtor

Case No. 01-B-15472 (SMB)

Chapter 11

-----X
BEST PAYPHONES, INC.,

Debtor-Appellant,

-against-

Docket Nos. 07-CV-6170 (PKC)

NOTICE OF APPEAL

MANHATTAN TELECOMMUNICATIONS
CORPORATION,

Claimant-Appellee.

-----X
NOTICE OF APPEAL

COUNSEL:

PLEASE TAKE NOTICE that Debtor-Appellant Best Payphones, Inc. ("Best") hereby
appeals to the United States Court of Appeals for the Second Circuit: (1) the Order dated
April 2, 2008, dismissing the appeal from the Bankruptcy Court and entered on April 4, 2008;
(2) the resulting Judgment dated April 3, 2008, and entered by the Court on April 4, 2008; and
(3) the Order dated April 25, 2008, and entered on April 28, 2008, denying the Motion for
Reconsideration pursuant to Fed.R.Civ.P. 59.

Dated: Brooklyn, New York
May 28, 2008

To:

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FILED
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2008 MAY 28 PM 2:33
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